

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 23, 2021

Harry E. Sloan Chief Executive Officer Soaring Eagle Acquisition Corp. 955 Fifth Avenue New York, NY 10075

**Re:** Soaring Eagle Acquisition Corp.

Registration Statement on Form S-4, as amended

**Exhibit Nos. 10.36 and 10.37** 

Filed May 14, 2021 File No. 333-256121

Dear Mr. Sloan:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance